



1 XINGFEI LUO
2 PO BOX 4886,
3 El Monte, CA 91734

4
5 Petitioner in Pro Se

6
7
8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**

10
11 XINGFEI LUO,
12 Petitioner,
13 v.
14 THE PEOPLE OF THE STATE OF
15 CALIFORNIA
16 Respondent.

No. 8:22-CV-01640-MEMF-KES

REQUEST FOR JUDICIAL NOTICE

Action filed: September 6, 2022

17
18 Xingfei Luo (Petitioner) respectfully presents this Request for Judicial Notice
19 (RJN) under the authority in Federal Rule of Evidence Rule 201, which states:

20 (a) Scope. This rule governs judicial notice of an adjudicative fact only, not a
21 legislative fact.

22 (b) Kinds of Facts That May Be Judicially Noticed. The court may judicially notice
23 a fact that is not subject to reasonable dispute because it:

24 (1) is generally known within the trial court's territorial jurisdiction; or

25 (2) can be accurately and readily determined from sources whose accuracy
26 cannot reasonably be questioned.

27 (c) Taking Notice. The court:
28

1 (1) may take judicial notice on its own; or

2 (2) must take judicial notice if a party requests it and the court is supplied
3 with the necessary information.

4 Further, per *Reyn's Pasta Bella, LLC v. Visa USA, Inc.* (9th Cir. 2006) 442 F.3d
5 741, 746 fn.6, this court "may take judicial notice of court filings and other matters of
6 public record." See *Burbank, Glendale-Pasadena Airport Auth. v. City of Burbank*, (9th
7 Cir. 1998)136 F. 3d 1360, 1364.

8 Petitioner hereby requests that this Court take judicial notice of the following
9 documents under Federal Rules of Evidence Rule 201:

10 1. Citation issued by Newport Beach Police Department, filed on July 3, 2018,
11 with Orange County Superior Court in Case No. NBE00026548, and is attached hereto as
12 Exhibit 1. According to the citation, on June 22, 2018, less than two months before Tomas
13 Czodor connected with Petitioner through an online dating app, he drove a 2013 BMW 3
14 series that was registered under his wife's name. The manufacturer's suggested retail price
15 of a 2013 BMW 3 series was approximately between \$35,000 and \$45,000. This 2013
16 BMW 3 series was not the only vehicle the couple owned in 2018.

17 2. Tax returns between 2014 and 2019 of Hanh Le (the wife of Tomas
18 Czodor), filed with IRS, and are attached hereto as Exhibit 2. According to the net profits
19 reflected on the returns, Hanh Le – a self-employed person – was as poor as her husband
20 like a church mouse. However, these church mice were able to afford the mortgage of
21 their house and cars loans. See ECF 6, p. 139.

22 I declare under penalty of perjury under the laws of the State of California and
23 United States of America that the foregoing is true and correct.

24 Respectfully submitted,

25 Date: April 15, 2023

26 /s/ Xingfei Luo

CERTIFICATE OF SERVICE

I declare that I electronically filed the foregoing with the United States District Court, Central District of California. Participants in the case who are registered CM/ECF users will be served by the CM/ECF system.

I declare under penalty of perjury under the laws of the State of California and United States of America that the foregoing is true and correct.

Executed on April 15, 2023

/s/ XINGFEI LUO

XINGFEI LUO, In Pro Per

EXHIBIT 1

NEWPORT BEACH POLICE DEPARTMENT

NBE00026548

NOTICE TO APPEAR

☐ MISDEMEANOR
☒ Traffic ☐ Non-traffic

Date of Violation 6/22/2018	Time 09:10 AM	Day of Week Friday	Case No.
Name (First, Middle, Last) TOMAS CZODOR			<input type="checkbox"/> Owner's Responsibility (Veh. Code, § 40001)
Address 2521 NORTH JACARANDA STREET			
City SANTA ANA	State CA	ZIP Code 92705	<input type="checkbox"/> Juvenile (Phone)
Driver Lic No. D7955320	State CA	Class C	Commercial <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Age 36	Birth Date 4/19/1982		
Sex M	Hair BRN	Eyes BRN	Height 602
Weight 195	Race W		
Veh. Lic. No. / VIN 7EJP162			State CA
Yr. of Veh. 2013	Make BMW	Model 3 SERIES	Body Style 4D
Color BLK			<input type="checkbox"/> COMMERCIAL VEHICLE (Veh. Code, § 15210(b))
Trailer LP			State
<input type="checkbox"/> HAZARDOUS MATERIAL (Veh. Code, § 353)			

Evidence of Financial Responsibility

Registered Owner or Lessee

HANH LE

☐ Same as Driver

Address

☒ Same as Driver

City

State

ZIP Code

Correctable Violation
(Veh. Code, § 40610)☐ Booking Required (See Bottom of Citation)Misdemeanor
or Infraction

Yes No Code and Section

Description

M

I

☐ ☒ VC21461(a)
SIGN.

(I) FAILURE TO OBEY TRAFFIC CONTROL

☐☒Speed Approx.
10 MPH

P.F./Max Spd.

Veh. Lmt.

Safe

Location of Violation(s)
VIA LIDO AT
NEWPORT BLCity/County of Occurrence
Newport Beach☐ Bicycle☐ Pedestrian

Dir. or Travel: E

Lane Number:

Traffic: Medium
Light: DaylightWeather: Clear
Surface: DryAccident: NO
Priv: NO
Property:Const. Zone: NO
Safety Zone: NO

Sch. Zone: NO

☐ Violations not committed in my presence, declared on information and belief.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

6/22/2018

J. YIM

1146

Det. Date

Arresting or Citing Officer

Serial No.

ELECTRONICALLY FILED OCSC 07/03/2018

EXHIBIT 2

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**
(Sole Proprietorship)

► **Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.**

► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2014
Attachment
Sequence No. **09**

Name of proprietor

HANH LE

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**NAILS SALON****B** Enter code from instructions► **812113****C** Business name. If no separate business name, leave blank.**GLOSSY NAILS****D** Employer ID number (EIN), (see instr.)**E** Business address (including suite or room no.) ► **5965 WARNER AVE**City, town or post office, state, and ZIP code **HUNTINGTON BEACH CA 92649****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses . ☒ Yes ☐ No**H** If you started or acquired this business during 2014, check here ☐**I** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	1	10538
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	10538
4	Cost of goods sold (from line 42)		4	
5	Gross profit. Subtract line 4 from line 3		5	10538
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	10538

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions).	9	925	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	658
15	Insurance (other than health)	15		23	Taxes and licenses	23	95
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
18				26	Wages (less employment credits)	26	
19				27a	Other expenses (from line 48)	27a	1128
20				b	Reserved for future use	27b	
21							
22							
23							
24							
25							
26							
27							
28	Total expenses before expenses for business use of home. Add lines 8 through 27a			28		2806	
29	Tentative profit or (loss). Subtract line 28 from line 7			29		7732	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			30			
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.			31		7732	
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**
(Sole Proprietorship)

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
 ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2015
 Attachment
 Sequence No. **09**

Name of proprietor

HANH LE

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**NAILS SALON****B** Enter code from instructions► **812113****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), (see instr.)**E** Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2015, check here ☐**I** Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	15282
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	15282
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	15282
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	15282

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	1250
9	Car and truck expenses (see instructions)	9	726	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	2852
15	Insurance (other than health)	15		23	Taxes and licenses	23	55
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	6539	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	8743	27a	Other expenses (from line 48)	27a	1656
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	8743				
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2015

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2016
Attachment
Sequence No. **09**

Name of proprietor HANH LE	Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) NAILS SALON	B Enter code from instructions ► 812113
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.) [REDACTED]
E Business address (including suite or room no.) ► City, town or post office, state, and ZIP code	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►	
G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2016, check here <input type="checkbox"/>	
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	9758	
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3	9758	
4 Cost of goods sold (from line 42)	4		
5 Gross profit. Subtract line 4 from line 3	5	9758	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6	7	9758	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8			18 Office expense (see instructions)	18		
9 Car and truck expenses (see instructions).	9	676		19 Pension and profit-sharing plans	19		
10 Commissions and fees	10			20 Rent or lease (see instructions):			
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a		
12 Depletion	12			b Other business property	20b		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13			21 Repairs and maintenance	21		
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	22	1658	
15 Insurance (other than health)	15			23 Taxes and licenses	23		
16 Interest:				24 Travel, meals, and entertainment:			
a Mortgage (paid to banks, etc.)	16a			a Travel	24a		
b Other	16b			b Deductible meals and entertainment (see instructions)	24b		
17 Legal and professional services	17			25 Utilities	25		
				26 Wages (less employment credits)	26		
				27a Other expenses (from line 48)	27a	1042	
				b Reserved for future use	27b		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	3376					
29 Tentative profit or (loss). Subtract line 28 from line 7	29	6382					
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30						
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	6382					
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.				32a <input type="checkbox"/> All investment is at risk.			
				32b <input type="checkbox"/> Some investment is not at risk.			

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2017
Attachment
Sequence No. **09**

Name of proprietor HANH LE		Social security number (SSN) [REDACTED]	
A Principal business or profession, including product or service (see instructions) NAILS SALON		B Enter code from instructions ► B12113	
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.) [REDACTED]	
E Business address (including suite or room no.) ► City, town or post office, state, and ZIP code			
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►			
G Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
H If you started or acquired this business during 2017, check here <input type="checkbox"/>			
I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	10606	
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3	10606	
4 Cost of goods sold (from line 42)	4		
5 Gross profit. Subtract line 4 from line 3	5	10606	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6	7	10606	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8			18 Office expense (see instructions)	18	685	
9 Car and truck expenses (see instructions).	9			19 Pension and profit-sharing plans	19		
10 Commissions and fees	10			20 Rent or lease (see instructions):			
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a		
12 Depletion	12			b Other business property	20b		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13			21 Repairs and maintenance	21		
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	22	1489	
15 Insurance (other than health)	15			23 Taxes and licenses	23	95	
16 Interest:				24 Travel, meals, and entertainment:			
a Mortgage (paid to banks, etc.)	16a			a Travel	24a		
b Other	16b			b Deductible meals and entertainment (see instructions)	24b		
17 Legal and professional services	17	145		25 Utilities	25		
				26 Wages (less employment credits)	26		
				27a Other expenses (from line 48)	27a	1593	
				b Reserved for future use	27b		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28				28	4007	
29 Tentative profit or (loss). Subtract line 28 from line 7	29				29	6599	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30						
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31				31	6599	
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.							
				32a <input type="checkbox"/> All investment is at risk.			
				32b <input type="checkbox"/> Some investment is not at risk.			

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018
Attachment
Sequence No. **09**

Name of proprietor HANH LE		Social security number (SSN) [REDACTED]	
A Principal business or profession, including product or service (see instructions) NAILS SALON		B Enter code from instructions ► 812113	
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.) [REDACTED]	
E Business address (including suite or room no.) ► City, town or post office, state, and ZIP code			
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►			
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
H If you started or acquired this business during 2018, check here <input type="checkbox"/>			
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	9066	
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3	9066	
4 Cost of goods sold (from line 42)	4		
5 Gross profit. Subtract line 4 from line 3	5	9066	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6	7	9066	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	625	
9 Car and truck expenses (see instructions).	9	1091	19 Pension and profit-sharing plans	19		
10 Commissions and fees	10		20 Rent or lease (see instructions):			
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a		
12 Depletion	12		b Other business property	20b		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21 Repairs and maintenance	21		
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	852	
15 Insurance (other than health)	15		23 Taxes and licenses	23	55	
16 Interest (see instructions):			24 Travel and meals:			
a Mortgage (paid to banks, etc.)	16a		a Travel	24a		
b Other	16b		b Deductible meals (see instructions)	24b		
17 Legal and professional services	17	125	25 Utilities	25		
			26 Wages (less employment credits)	26		
			27a Other expenses (from line 48)	27a	1170	
			b Reserved for future use	27b		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	3918				
29 Tentative profit or (loss). Subtract line 28 from line 7	29	5148				
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30					
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	5148				
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.						

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

SCHEDULE C
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**
(Sole Proprietorship)▶ Go to **www.irs.gov/ScheduleC** for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Name of proprietor

HANH LE

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**NAILS SALON****B** Enter code from instructions**812113****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . ☒ Yes ☐ No**H** If you started or acquired this business during 2019, check here ☐**I** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	8479
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	8479
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	8479
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	8479

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions).	9	1327	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	650
15	Insurance (other than health)	15		23	Taxes and licenses	23	50
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	1317
				b	Reserved for future use	27b	

28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	3344
29	Tentative profit or (loss). Subtract line 28 from line 7	29	5135

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).**Simplified method filers only:** enter the total square footage of: (a) your home: _____

and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31 **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.